

Form F-66 (IA-2) (5-8-2013)					
<div>STATE OF IOWA</div> <div>2013</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2013</div> <div>CITY OF <u>WAUKEE</u>, IOWA</div> <div>DUE: December 1, 2013</div>		<div>16202501300000</div> <div>Director of Finance</div> <div>230 W Hickman Road</div> <div>Waukee, IA 50263</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		7,110,557		7,110,557	7,087,663
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		7,110,557		7,110,557	7,087,663
Delinquent property taxes		0		0	
TIF revenues		3,427,899		3,427,899	3,468,863
Other city taxes		23,396	0	23,396	76,847
Licenses and permits		663,240	31,610	694,850	688,130
Use of money and property		210,761	94,173	304,934	299,330
Intergovernmental		3,720,548	0	3,720,548	12,737,955
Charges for fees and service		550,639	13,119,437	13,670,076	14,079,753
Special assessments		206,404	0	206,404	2,023,000
Miscellaneous		1,185,114	166,162	1,351,276	1,144,098
Other financing sources		13,232,208	0	13,232,208	22,749,513
Total revenues and other sources		30,330,766	13,411,382	43,742,148	64,355,152
Expenditures and Other Financing Uses					
Public safety		3,199,629	0	3,199,629	3,776,910
Public works		3,826,220	0	3,826,220	2,323,293
Health and social services		12,750	0	12,750	12,750
Culture and recreation		3,061,274	0	3,061,274	1,388,247
Community and economic development		618,936	0	618,936	646,965
General government		837,796	0	837,796	846,615
Debt service		6,793,417	0	6,793,417	4,557,099
Capital projects		2,519,294	0	2,519,294	28,157,200
Total governmental activities expenditures		20,869,316	0	20,869,316	41,709,079
Business type activities		0	9,709,048	9,709,048	15,976,207
Total ALL expenditures		20,869,316	9,709,048	30,578,364	57,685,286
Other financing uses, including transfers out		3,191,563	446,294	3,637,857	3,725,026
Total ALL expenditures/And other financing uses		24,060,879	10,155,342	34,216,221	61,410,312
Excess revenues and other sources over (Under) Expenditures/And other financing uses		6,269,887	3,256,040	9,525,927	2,944,840
Beginning fund balance July 1, 2012		3,235,591	22,612,165	25,847,756	48,563,446
Ending fund balance June 30, 2013		9,505,478	25,868,205	35,373,683	51,508,286
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2013		Amount - Omit cents	Indebtedness at June 30, 2013		Amount - Omit cents
General obligation debt		\$ 15,802,880	Other long-term debt		\$ 0
Revenue debt		\$ 10,999,546	Short-term debt		\$ 0
TIF Revenue debt		\$ 12,480,000			
			General obligation debt limit		\$ 53,192,618
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
			11/21/2013		
Printed name of city clerk		Telephone	Area Code	Number	Extension
Linda Burkhart, Director of Finance		→	515	987-4522	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/18/2013	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF WAUKEE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by placing an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	4,023,344	1,030,097		2,057,116			7,110,557			7,110,557	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	4,023,344	1,030,097		2,057,116	0	0	7,110,557		T01	7,110,557	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	4,023,344	1,030,097		2,057,116	0	0	7,110,557			7,110,557	6
7	TIF revenues			3,427,899				3,427,899		T01	3,427,899	7
	Other city taxes											
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax	13,774	3,538		5,646			22,958		T19	22,958	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes	438						438		T09	438	14
15	TOTAL OTHER CITY TAXES	14,212	3,538	0	5,646	0	0	23,396	0		23,396	15
16	Section B - LICENSES AND PERMITS	663,240						663,240	31,610	T29	694,850	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	3,083	5,457	6,407	20,290	4,809		40,046	30,945	U20	70,991	18
19	Rents and royalties	170,715						170,715	63,228	U40	233,943	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	173,798	5,457	6,407	20,290	4,809	0	210,761	94,173		304,934	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	12,097				1,225,172		1,237,269		B89	1,237,269	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	12,097	0	0	0	1,225,172	0	1,237,269	0		1,237,269	33
34												34
35												35
36												36
37												37
38												38
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40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WAUKEE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		1,320,612					1,320,612		C46	1,320,612	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	40,380						40,380		C89	40,380	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources					80,648		80,648		C89	80,648	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	40,380	1,320,612	0	0	80,648	0	1,441,640	0		1,441,640	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	7,930						7,930		D89	7,930	64
65	Township contributions	55,005						55,005		D89	55,005	65
66	Fire/EMT service							0		D89	0	66
67	School Reimbursements	122,367						122,367		D89	122,367	67
68	Community Foundation Grants	12,980				22,221		35,201			35,201	68
69	City Joint Project Reimbursements					821,136		821,136			821,136	69
70	Total local grants and reimbursements	198,282	0	0	0	843,357	0	1,041,639	0		1,041,639	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	250,759	1,320,612	0	0	2,149,177	0	3,720,548	0		3,720,548	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	3,448,582	A91	3,448,582	73
74	Sewer							0	3,133,910	A8Ø	3,133,910	74
75	Electric							0		A92	0	75
76	Gas							0	4,507,715	A93	4,507,715	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	819,949	A81	819,949	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WAUKEE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	455,857	A80	455,857	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	5,450						5,450		A89	5,450	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges	264,940						264,940		A89	264,940	93
94	Sidewalk street repair charges	9,845						9,845		A44	9,845	94
95	Housing and urban renewal charges							0		A5Ø	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	76,726						76,726		A61	76,726	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103	Copies/Fax/Map/Mechanic Fees/Util Bill/Golf Course	193,678						193,678	753,424		947,102	103
104	TOTAL CHARGES FOR SERVICE	550,639	0	0	0	0	0	550,639	13,119,437		13,670,076	104
105												105
106	Section F - SPECIAL ASSESSMENTS				30,698	175,706		206,404		U01	206,404	106
107	Section G - MISCELLANEOUS											107
108	Contributions	33,922						33,922	988	U99	34,910	108
109	Deposits and sales/fuel tax refunds	5,384						5,384	841	U99	6,225	109
110	Sale of property and merchandise	132,131	16,175					148,306	131,040	U11	279,346	110
111	Fines	87,128						87,128		U30	87,128	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Rebates/Damage Reimbursements	30,334	27,184					57,518	33,293		90,811	114
115	Fire Association		20,650					20,650			20,650	115
116	Library Friends/Foundation		121,233			702,486		823,719			823,719	116
117	Waukee Foundation		8,487					8,487			8,487	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	288,899	193,729	0	0	702,486	0	1,185,114	166,162		1,351,276	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF WAUKEE					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	5,964,891	2,553,433	3,434,306	2,113,750	3,032,178	0	17,098,558	13,411,382		30,509,940	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	57,484						57,484		NR	57,484	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	500,000			2,270,433	6,766,434		9,536,867		NR	9,536,867	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	1,039,000			529,911			1,568,911			1,568,911	127
128	<i>Internal TIF loans and transfers in</i>				1,917,493	151,453		2,068,946			2,068,946	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	1,596,484	0	0	4,717,837	6,917,887	0	13,232,208	0		13,232,208	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	7,561,375	2,553,433	3,434,306	6,831,587	9,950,065	0	30,330,766	13,411,382		43,742,148	132
133												133
134	Beginning fund balance July 1, 2012	2,277,789	1,069,472	5,033,805	121,771	-5,267,246		3,235,591	22,612,165		25,847,756	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	9,839,164	3,622,905	8,468,111	6,953,358	4,682,819	0	33,566,357	36,023,547		69,589,904	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF WAUKEE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	1,655,975						1,655,975		E62	1,655,975	2
3	Purchase of land and equipment	107,639						107,639		G62	107,639	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	537,602	18,542					556,144		E24	556,144	13
14	Purchase of land and equipment	148,756						148,756		G24	148,756	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	493,562						493,562		E32	493,562	16
17	Purchase of land and equipment	12,109						12,109		G32	12,109	17
18	Building inspections — Current operation	224,622						224,622		E66	224,622	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	822						822		E32	822	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	3,181,087	18,542	0	0	0	0	3,199,629			3,199,629	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF WAUKEE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		813,404	107,342				920,746		E44	920,746	42
43	Purchase of land and equipment		160,551					160,551		G44	160,551	43
44	Construction					1,333,629		1,333,629		F44	1,333,629	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	189,070						189,070		E44	189,070	48
49	Traffic control safety — Current operation	31,501						31,501		E44	31,501	49
50	Purchase of land and equipment	5,935						5,935		G44	5,935	50
51	Construction					633,070		633,070		F44	633,070	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	548,710						548,710		E89	548,710	65
66	Purchase of land and equipment	2,939						2,939		G89	2,939	66
67	Construction					69		69		F89	69	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	778,155	973,955	107,342	0	1,966,768	0	3,826,220			3,826,220	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WAUKEE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	12,750						12,750		E32	12,750	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	12,750	0	0	0	0	0	12,750			12,750	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WAUKEE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	554,454						554,454		E52	554,454	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction		711,205			246,340		957,545		F52	957,545	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	304,522						304,522		E61	304,522	127
128	Purchase of land and equipment	9,671	12,000	17,040				38,711		G61	38,711	128
129	Construction					280,413		280,413		F61	280,413	129
130	Recreation — Current operation	402,680						402,680		E61	402,680	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	2,000						2,000		E03	2,000	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	36,128				484,821		520,949		E61	520,949	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	1,309,455	723,205	17,040	0	1,011,574	0	3,061,274			3,061,274	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	13,796						13,796		E89	13,796	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	86,056						86,056		E89	86,056	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	231,552						231,552		E29	231,552	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation			7,500				7,500		E89	7,500	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			280,032				280,032		E89	280,032	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	331,404	0	287,532	0	0	0	618,936			618,936	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WAUKEE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	480,572						480,572		E29	480,572	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	116,853						116,853		E23	116,853	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	129,224		7,802				137,026		E25	137,026	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	62,319						62,319		E31	62,319	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction			16,920		24,106		41,026		F31	41,026	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	788,968	0	24,722	0	24,106	0	837,796			837,796	176
177	Section G — DEBT SERVICE				6,793,417			6,793,417			6,793,417	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	6,793,417	0	0	6,793,417			6,793,417	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Debt Issance Fees					42,023		42,023			42,023	184
185	Water/Sewer Projects					2,301,795		2,301,795			2,301,795	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	2,343,818	0	2,343,818			2,343,818	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	Sewer Project			75,660				75,660			75,660	189
190	TIF Debt Issuance Fees					99,816		99,816			99,816	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	75,660	0	99,816	0	175,476			175,476	192
193	TOTAL CAPITAL PROJECTS	0	0	75,660	0	2,443,634	0	2,519,294			2,519,294	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	6,401,819	1,715,702	512,296	6,793,417	5,446,082	0	20,869,316			20,869,316	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WAUKEE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								2,031,309	E91	2,031,309	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								1,610,480	E80	1,610,480	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation								3,747,992	E93	3,747,992	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								837,480	E81	837,480	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								288,193	E80	288,193	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF WAUKEE					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								800,921	E89	800,921	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								392,673		392,673	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								9,709,048		9,709,048	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	6,401,819	1,715,702	512,296	6,793,417	5,446,082	0	20,869,316	9,709,048		30,578,364	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	60,445	1,062,172					1,122,617	446,294		1,568,911	255
256	Internal TIF loans/repayments and transfers out			2,068,946				2,068,946			2,068,946	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	60,445	1,062,172	2,068,946	0	0	0	3,191,563	446,294		3,637,857	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	6,462,264	2,777,874	2,581,242	6,793,417	5,446,082	0	24,060,879	10,155,342		34,216,221	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted	479,800	164,290	455,594	159,941	0		1,259,625			1,259,625	264
265	Committed	310,728	13,926					324,654			324,654	265
266	Assigned							0			0	266
267	Unassigned	2,586,372	666,815	5,431,275	0	0		8,684,462			8,684,462	267
268	Total Governmental	3,376,900	845,031	5,886,869	159,941	0	0	10,268,741			10,268,741	268
269	Proprietary								25,868,205		25,868,205	269
270	Total ending fund balance June 30, 2013	3,376,900	845,031	5,886,869	159,941	-763,263	0	9,505,478	25,868,205		35,373,683	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	9,839,164	3,622,905	8,468,111	6,953,358	4,682,819	0	33,566,357	36,023,547		69,589,904	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF WAUKEE

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$ 697,956
Highways.....	M44 1,486,292		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62 50		
Sewerage.....	M80 909,034		
Sanitation.....	M81 102,478		
All other.....	M89 \$ \$ 3,736,320		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 4,827,267

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 2,243,061	29U \$ 2,625,000	39U \$ 633,281	49U \$	49U \$	49U \$ 4,234,780	49U \$	I91 \$ 126,746
2. Sewer utility	19U 2,214,000	29U 4,930,000	39U 667,000	49U 4,205,000	49U	49U 2,272,000	49U	I89 108,391
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U 4,175,000	29U	39U 340,000	49U	49U	49U 3,835,000		I93 191,215
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U 11,360,000	29U 2,265,000	39U 1,145,000	49U	49U 12,480,000	49U	49U	I89 446,536
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. Corp Purpose	19U 9,144,466	29U 3,280,000	39U 2,614,799	49U 9,809,667	49U	49U	49U	I89 216,774
PW Bldg	19U	29U	39U	49U	49U	49U	49U	I89
10. Golf Course	19U 1,460,000	29U	39U 145,000	49U 1,315,000	49U	49U	49U	I89 39,330
11.	19U 1,249,131	29U	39U 118,153	49U 473,213	49U	49U 657,766	49U	I89 50,802
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	31,845,658	13,100,000	5,663,233	15,802,880	12,480,000	10,999,546	0	1,179,794

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2012	61V \$
Outstanding as of JUNE 30, 2013	64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	1,063,852,364	x .05 = \$	53,192,618

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$	\$	0	18,420,615	25,335,089	
	2,377,736	4,536,738				

REMARKS

V98